IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 890 OF 2007

Parimala Singh. ... Petitioners.

V/s.

Union of India and others. ... Respondents.

R.V.Desai, senior counsel with Maqsood Khan and H.V.Mehta i/b. Pramod Mhaske for the petitioners.

Mrs.S.V.Bharucha with R.C.Master i/b. H.P.Chaturvedi for the respondents.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 3rd May 2007.

P.C. :

. Heard learned senior counsel for the petitioners and learned counsel for the respondents.

2. By this petition, the petitioner is challenging the order of the Customs, Excise and Service Tax Appellate Tribunal dated 11th January 2007 where by four directors of M/s.Quality Apparels Export Pvt. Ltd. including the petitioner herein have been directed to pre-deposit Rs.20 lakh each. We have perused paragraph-13 of the said order; wherein it is observed that the petitioner could not produce any documentary evidence in the nature of income-tax return and profit and loss account. The Tribunal has

also rightly observed that the petitioner- company has wrongly availed Rs.9 crore as drawback claim for the worthless goods and have received remittance of about Rs.4.16 crore in respect of rags exported by them. It appears that the petitioners exported used and old garments and have played fraud on the Revenue. Prima facie, the fraud involved is of Rs.9 crore.

3. Hence, we do not find any error or illegality in the impugned order. The view taken by the Tribunal is quite reasonable. No case is made out with regard to the financial difficulty. Therefore, for the aforesaid reasons and also for the reasons set out in the impugned order, petition is dismissed in limine.

(V.C.DAGA, J.) **(DR.S.RADHAKRISHNAN, J.)**